

**BIENVILLE PARISH CLERK OF COURT**  
Amelia, Louisiana

**General Purpose Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended**  
**June 30, 2012**  
**With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection in the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9/12/12

**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

**IRISVILLE PARISH CLERK OF COURT**  
*Arnaud, Louisiana*

*General Purpose Financial Statements  
 With Independent Auditor's Report  
 As of and for the Year Ended June 30, 2002  
 With Supplemental Information Schedules*

**C O N T E N T S**

	<b>Statement</b>	<b>Page No.</b>
<b>Independent Auditor's Report</b>		<b>3</b>
<b>General Purpose Financial Statements:</b>		
Combined Balance Sheet - June 30, 2002 All Fund Types and Account Groups	A	6
Governmental Fund Type - General Fund and Court Reporter Special Revenue Fund - Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	7
Notes to the Financial Statements		8
	<b>Schedule</b>	<b>Page No.</b>
<b>Supplemental Information Schedules -     Fiduciary Fund Type - Agency Funds:</b>		
Combining Balance Sheet, June 30, 2002	1	19
Combining Schedule of Changes in Unsettled Deposits	2	20

BIENVILLE PARISH CLERK OF COURT  
Arradia, Louisiana  
Crestona, June 30, 2002

**CONTENTS (CONT'D.)**

	<b>Schedule</b>	<b>Page No.</b>
<b>Independent Auditor's Report Required by Government Auditing Standards:</b>		
Report on Compliance and Internal Control over Financial Reporting		22
Schedule of Findings and Questioned Costs	3	24
Summary Schedule of Prior Audit Findings	4	25



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. EDDIE LITTLE, CPA  
JAMES F. BOWEN, CPA  
CHRISTOPHER A. MADDENBROOK, JR., CPA

**Independent Auditor's Report**

**BIENVILLE PARISH CLERK OF COURT**  
Anyala, Louisiana

We have audited the general purpose financial statements of the Bienville Parish Clerk of Court, as of June 30, 2002, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bienville Parish Clerk of Court's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bienville Parish Clerk of Court as of June 30, 2002, and the results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Bienville Parish Clerk of Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

NEWVILLE PARISH CLERK OF COURT  
Arcadia, Louisiana  
Independent Auditor's Report,  
June 30, 2002

In accordance with *Government Auditing Standards*, we have also issued a report dated August 15, 2002, on the Newville Parish Clerk of Court's compliance with laws and regulations, and our consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Little & Associates*

Monroe, Louisiana  
August 15, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**WENNVILLE PARISH CLERK OF COURT**  
**Arnaud, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, June 30, 2002

	GOVERNMENTAL FUND TYPE:		PROFESSORIAL FUND TYPE:	ACCOUNT GROUP:	TOTAL
	GENERAL FUND	SPECIAL REVENUE COURT REPORTER FUND	FUND TYPE- AGENCY FUND	GENERAL FUND ASSETS	COMBINATION (200.2)
<b>ASSETS</b>					
Cash and cash equivalents	\$281,565	\$1,981	\$442,818		\$726,364
Investments	18,348		18,791		37,139
Receivables - fees, charges, and commissions	18,232				18,232
Due from Advance Deposit Fund	1,444				1,444
Office furnishings and equipment				\$132,892	132,892
<b>TOTAL ASSETS</b>	<u>\$300,579</u>	<u>\$1,981</u>	<u>\$461,609</u>	<u>\$132,892</u>	<u>\$898,061</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable	\$3,293				\$3,293
Due to General Fund			\$1,444		1,444
Due to other governments	17,626				17,626
Unsettled deposits			468,165		468,165
<b>Total Liabilities</b>	<u>20,919</u>	<u>\$0.00</u>	<u>469,609</u>	<u>\$0.00</u>	<u>490,528</u>
<b>Fund Equity:</b>					
Investments in general fixed assets				\$132,892	132,892
Fund balance - unreserved - undesignated	282,660	\$1,981			284,641
<b>Total Fund Equity</b>	<u>282,660</u>	<u>1,981</u>	<u>\$0.00</u>	<u>132,892</u>	<u>417,533</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$300,579</u>	<u>\$1,981</u>	<u>\$461,609</u>	<u>\$132,892</u>	<u>\$898,061</u>

The accompanying notes are an integral part of this statement.

**SHREVEPORT PARISH CLERK OF COURT  
Acadia, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL AND  
COURT REPORTER SPECIAL REVENUE FUNDS**

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - (GAAP Basis)  
Budget and Actual  
For the Year Ended June 30, 2002

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE
<b>REVENUES</b>						
Licenses and permits - marriage	\$5,700	\$2,640	(\$3,060)			
Intergovernmental revenues - state grants						
Clerk's supplemental compensation	14,400	14,860	460			
Fees, charges, and contributions for services:						
Court costs, fees, and charges	320,400	321,522	1,122	\$12,350	\$10,400	(\$1,950)
Fees for recording legal documents	215,000	220,383	5,383			
Fees for certified copies of documents	30,000	30,200	200			
Miscellaneous	1,400	1,366	(\$34)			
Use of money and property:						
Interest earnings	13,000	34,214	21,214			
Total revenues	<u>\$673,500</u>	<u>\$673,265</u>	<u>(\$235)</u>	<u>12,350</u>	<u>10,400</u>	<u>(\$1,950)</u>
<b>EXPENDITURES</b>						
Current:						
Claims of government - judicial						
Financial services and related benefits	593,475	588,652	4,823	11,000	10,770	230
Operating services	59,490	60,177	687			
Materials and supplies	10,400	10,300	100			
Travel and other charges	23,210	21,200	2,010			
Capital outlay	3,500	3,600	100			
Intergovernmental	30,000	34,114	4,114			
Total expenditures	<u>\$700,075</u>	<u>\$697,793</u>	<u>\$2,282</u>	<u>11,000</u>	<u>10,770</u>	<u>230</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>\$-575</u>	<u>\$-528</u>	<u>\$57</u>	<u>\$1,350</u>	<u>(\$370)</u>	<u>\$1,720</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>250,000</u>	<u>271,004</u>	<u>(21,004)</u>	<u>803</u>	<u>3,332</u>	<u>(2,529)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$249,425</u>	<u>\$265,476</u>	<u>(\$15,951)</u>	<u>\$1,350</u>	<u>(\$370)</u>	<u>\$1,720</u>

The accompanying notes are an integral part of this statement.



**BIENVILLE PARISH CLERK OF COURT**  
*Arcadia, Louisiana*

**Notes to the Financial Statements**  
**As of and For the Year Ended June 30, 2012**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.*

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.

**BIENVILLE PARISH CLERK OF COURT**  
**Arracha, Louisiana**  
**Notes to the Financial Statements (Continued)**

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides partial funding for equipment, furniture and supplies of the clerk of court's office, the clerk of court was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**B. FUND ACCOUNTING**

The clerk of court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk are described as follows:

**MINVILLE PARISH CLERK OF COURT**  
**Arnaud, Louisiana**  
**Notes to the Financial Statements (Continued)**

**Governmental Fund Type**

**General Fund**

The General Fund, as provided by Louisiana Revised Statute (LS 381), is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

**Special Revenue - Court  
Reporter Fund**

The Court Reporter Fund is used by the clerk's office to account for fees earned by the court reporter and for expenditures for the court reporter's salary and commissions transferred to the General Fund.

**Financial Fund Type -  
Agency Funds**

The Advance Deposit, Registry of Court, Child Support and Judicial Expense agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**4. FIXED ASSETS AND LONG-TERM OBLIGATIONS**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish police jury are recorded in the general fixed assets account group. Approximately 7 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 93 per cent are based on actual historical costs. No depreciation has been provided on general fixed assets. There are no long-term obligations at June 30, 2002.

**BIENVILLE PARISH CLERK OF COURT**  
Bossier, Louisiana  
Notes to the Financial Statements (Continued)

**II. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The clerk of court uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Intergovernmental revenues, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, intergovernmental revenues, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**RIEUVILLE PARISH CLERK OF COURT**  
*Acadia, Louisiana*  
**Notes to the Financial Statements (Continued)**

**E. BUDGET PRACTICES**

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Rievville Parish Clerk's office during the month of June for comments from taxpayers. The budget is then legally adopted by the clerk and amended during the year, as necessary. The budget is established and controlled by the clerk at the object level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2002, the clerk of court has cash and cash equivalents (bank balances) totaling \$726,364.

Demand deposits	\$176,364
Time deposits	<u>550,000</u>
Total	<u>\$726,364</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2002, are secured as follows:

BIENVILLE PARISH CLERK OF COURT  
Acadia, Louisiana  
Notes to the Financial Statements (Continued)

Bank balances	<u>\$772,199</u>
Federal deposit insurance	<u>\$649,759</u>
Pledged securities (uncollateralized)	<u>102,437</u>
Total	<u>\$1,524,395</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the clerk, they are considered uncollateralized (Category 3) under the provisions of GASB Codification 320.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

G. INVESTMENTS

Under state law, the clerk may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Fund, Inc. (LAMF), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. At June 30, 2002, the clerk had investments in LAMF totaling \$29,179, which is stated at cost and approximately market.

In accordance with GASB Codification 150.165 the investment in LAMF at June 30, 2002, is not categorized in the three risk categories provided by GASB Codification 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. Only local governments having contracted to participate in LAMF have an investment interest in its pool of assets. The primary objective of LAMF is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMF portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMF investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMF assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMF is designed to be highly liquid to give its participants immediate access to their account balances.

**BIENVILLE PARISH CLERK OF COURT**  
**Acadia, Louisiana**  
**Notes to the Financial Statements (Continued)**

**II. ANNUAL AND SICK LEAVE**

All employees of the clerk of court's office earn two weeks of non-accumulative vacation leave each year. Sick leave is granted on a use-by-one basis, at the discretion of the clerk.

**I. RISK MANAGEMENT**

The clerk is exposed to various risk of loss related to theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the clerk maintains commercial insurance policies covering his automobile, professional liability and surety bond coverage. In addition to these above policies, the clerk also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2002.

**J. TOTAL COLUMN ON THE BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (passively) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Elimination eliminations have not been made in the aggregation of this data.

**1. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance, June 30, 2001	\$130,496
Additions	3,635
Deletions	<u>(7,054)</u>
Balance, June 30, 2002	<u>\$127,077</u>

## **BIENVILLE PARISH CLERK OF COURT**

*Arnaud, Louisiana*

*Notes to the Financial Statements (Continued)*

### **3. PENSION PLAN**

Substantially all employees of the Bienville Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 600 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Brickhouse Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Bienville Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 10 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Bienville Parish Clerk of Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Bienville Parish Clerk of Court's contributions to the System for the years ending June 30, 2001, 2002, and 2003, were \$28,156, \$25,409, and \$22,608, respectively, equal to the required contributions for each year.

### **4. POST RETIREMENT BENEFITS**

The Bienville Parish Clerk of Court provides certain health care and life insurance benefits for select employees. Substantially all of the clerk's employees become eligible for these benefits if they



**BIENVILLE PARISH CLERK OF COURT**  
**Aracola, Louisiana**  
**Notes to the Financial Statements (Continued)**

reach normal retirement age while working for the clerk of court. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the clerk of court. The clerk of court recognizes the cost of providing these benefits (the clerk's cost of premiums) as an expenditure when the premiums are due, which was \$34,297, for the year ended June 30, 2002. Of this amount, \$12,812, was for retiree benefits.

**9. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances deposits due others follows:

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Child Support Fund</u>	<u>Judicial Expense</u>	<u>Total</u>
Balance, July 1, 2001	\$288,810	\$136,450	\$3,333	\$0000	\$428,593
Additions	260,306	225,124	24,143	\$9,000	528,643
Deletions	<u>(245,059)</u>	<u>(208,850)</u>	<u>(33,700)</u>	<u>(9,000)</u>	<u>(496,611)</u>
Balance June 30, 2002	<u>\$303,057</u>	<u>\$152,724</u>	<u>\$1,975</u>	<u>\$0000</u>	<u>\$457,756</u>

**6. LITIGATION AND CLAIMS**

The Bienville Parish Clerk of Court is not involved in any litigation at June 30, 2002, nor is he aware of any unasserted claims.

## SUPPLEMENTAL INFORMATION SCHEDULES

**BIBBVILLE PARISH CLERK OF COURT**  
*Acadia, Louisiana*  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
*As of and For the Year Ended June 30, 2002*

**PROCIARY FUND TYPE - AGENCY FUNDS**

**ADVANCE DEPOSIT FUND**

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:542, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

**REGISTRY OF COURT FUND**

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

**CHILD SUPPORT FUND**

The Child Support Fund accounts for the collection and distribution of child support obligations and the assessment and remittance of a five per cent fee on the child support payments.

**JUDICIAL EXPENSE FUND**

The Judicial Expense Fund, as provided by Louisiana Revised Statute 13:595.45, accounts for court costs collected for the Judicial District. An administrative fee is disbursed to the Clerk of Court General Fund and the balance remitted to the Judges of the Judicial District Court.

BIVILLE PARISH CLERK OF COURT  
Acadia, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 2002

	ADVANCE DEPOSIT FUNDS	REGISTER OF COURT FUNDS	COURT SUPPORT FUNDS	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$288,482	\$151,791	\$1,975	\$442,248
Investments	<u>17,049</u>	<u>1742</u>		<u>18,791</u>
<b>TOTAL ASSETS</b>	<u>\$305,531</u>	<u>\$153,533</u>	<u>\$1,975</u>	<u>\$461,039</u>
<b>LIABILITIES</b>				
Due to General Fund	\$1,444			\$1,444
Unsettled deposits	<u>306,087</u>	<u>\$153,130</u>	<u>\$1,975</u>	<u>461,192</u>
<b>TOTAL LIABILITIES</b>	<u>\$306,531</u>	<u>\$153,130</u>	<u>\$1,975</u>	<u>\$461,636</u>

**WINNVILLE PARISH CLERK OF COURT**  
**Acadia, Louisiana**  
**FIDUCIARY FUND TYPE - AGENCY FUNDS**

Combining Schedule of Changes in Unsettled  
 Balances Due to Taxing Bodies and Others  
 For the Year Ended June 30, 2002

	<u>ATTORNEY/ DEPOSIT FUND</u>	<u>PROPERTY OF COURT FUND</u>	<u>CHILD SUPPORT FUND</u>	<u>INTEREST EXPENSE</u>	<u>TOTAL</u>
<b>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</b>	<u>\$289,816</u>	<u>\$136,480</u>	<u>\$1,533</u>	<u>\$0,000</u>	<u>\$427,829</u>
<b>ADDITIONS</b>					
Deposits - sales and recreation	152,871	212,780		50,000	415,651
Interest earned on investments		2,374			2,374
Other additions	<u>7,434</u>		<u>34,843</u>		<u>42,277</u>
Total additions	<u>160,305</u>	<u>215,154</u>	<u>34,843</u>	<u>50,000</u>	<u>460,352</u>
Total	<u>\$450,121</u>	<u>\$351,634</u>	<u>36,376</u>	<u>50,000</u>	<u>\$888,131</u>
<b>REDUCTIONS</b>					
Clerk's costs to General Fund	108,314			9,000	117,314
Deposits sent to:					
Appraisers, curators, and keepers	4,125	166,481			170,606
Sheriff's fees	14,230	3,402			17,632
Other reductions	<u>118,350</u>	<u>38,368</u>	<u>33,301</u>		<u>190,019</u>
Total reductions	<u>244,019</u>	<u>208,251</u>	<u>33,301</u>	<u>9,000</u>	<u>494,571</u>
<b>UNSETTLED DEPOSITS AT END OF YEAR</b>	<u>\$206,102</u>	<u>\$143,383</u>	<u>\$3,075</u>	<u>\$0,000</u>	<u>\$352,560</u>

**Independent Auditor's Report Required  
by Government Auditing Standards**

The following independent auditor's report on compliance and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

Wm. FOSBUELL, CPA  
JAMES E. BROWN, CPA  
CHARLES R. BRADSHAW, JR., CPA

HONORABLE JAMES MARTIN  
BIRMINGHAM PARISH CLERK OF COURT  
Acadia, Louisiana

We have audited the general purpose financial statements of the Bienville Parish Clerk of Court as of and for the year ended June 30, 2002 and have issued our report thereon dated August 15, 2002. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Bienville Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Bienville Parish Clerk of Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

**BIENVILLE PARISH CLERK OF COURT**

Arcadia, Louisiana

*Independent Auditor's Report on Compliance*

*And Internal Control Over Financial Reporting, etc.*

*June 30, 2012*

This report is intended solely for the information and use of the Bienville Clerk of Court, management, and Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.



Monroe, Louisiana

August 15, 2012



**BIENVILLE PARISH CLERK OF COURT**  
*Acadia, Louisiana*

*Schedule of Findings and Questioned Costs*  
*For the Year Ended June 30, 2000*

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Bienville Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of the Bienville Parish Clerk of Court were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

WINVILLE PARISH CLERK OF COURT  
Arcadia, Louisiana

*Summary Schedule of Prior Audit Findings*  
For the Year Ended June 30, 2011

There were no findings reported in the audit report for the year ended June 30, 2011.